

**CHAPTER 3-56  
WHEEL TAX LICENSES**

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**3-56-010 Definitions.**

For the purpose of this chapter:

"Antique motor vehicle" means (1) a motor vehicle that is more than 25 years old, or a bona fide replica thereof, which is driven exclusively to and from antique shows, exhibitions or demonstrations, or for servicing, or (2) a fire-fighting vehicle that is more than 20 years old, which is used exclusively for exhibition, if such motor vehicle or bona fide replica thereof or fire-fighting vehicle is properly licensed as an antique vehicle by the State of Illinois, as evidenced by a current Antique Vehicle ("AV") license plate.

"Automobile rental" means any transfer of the possession or right of possession of an automobile to a user for a valuable consideration for a period of less than one year. "Automobile rental" does not include taxicab, jitney or livery service as defined in

"Bus" means a motor vehicle designed for carrying more than ten passengers and used for the transportation of persons.

"Chicago rental revenues" means all revenues derived from rental or leasing of vehicles in a rental fleet as computed for purposes of the Chicago Personal Property Lease Transaction Tax under chapter 3-32 of this code.

"Commercial motor vehicle" means any motor vehicle for which a wheel tax license is required under this chapter and (i) which is marked or emblazoned with the name of a business or is otherwise represented as being used for the transportation of persons or property in the furtherance of any commercial or industrial enterprise, whether for hire or not for hire; or (ii) which is driven for profit or to transport property, merchandise or supplies of a commercial or industrial nature.

The term "commercial motor vehicle" does not include commercial vehicles, as defined in Section 1-111.8 of the Illinois Vehicle Code, codified as 625 ILCS 5/1-111.8, as amended, which are registered pursuant to the International Registration Plan.

"Larger passenger automobile" means a passenger automobile with a curb weight of at least 4,500 pounds, as determined by the vehicle's manufacturer.

"Moped" means a vehicle capable of being powered by either the muscular power of man or as a motor vehicle at the discretion of the operator. For the purpose of licensing, a moped shall be licensed as a motor bicycle or motor tricycle.

"Motor scooter" means a two-wheeled motor vehicle with a step-through frame.

"Motor vehicle" means any vehicle propelled otherwise than by the muscular power of man or animal, except such as run on rails or tracks.

"Motorcycle" means a two- or three-wheeled motor vehicle. The term "motorcycle" includes, but is not limited to, motor bicycles, motor tricycles, motor scooters and mopeds.

"National rental revenues" means the gross consideration for renting or leasing of vehicles at all locations in the United States, valued in money, whether received in money or otherwise. For purposes of this chapter, national rental revenues shall be determined without any deduction on account of the cost of the vehicles rented or leased, the cost of materials used or labor or service costs or any other cost or expense whatsoever, except for (1) taxes on rental transactions imposed on renters and separately charged to and collected from customers; (2) fuel charges to customers in connection with the rental of vehicles; and (3) insurance sold to customers in connection with the rental of vehicles.

"Owner" includes a lessee, licensee, or bailee of a motor vehicle having the exclusive use thereof, under a lease or other similar contractual agreement for a period of not less than 30 days.

"Recreational vehicle" means every motor vehicle originally designed or permanently converted and used for living quarters or for human habitation and not used as a commercial vehicle, as defined in Section 1-111.8 of the Illinois Vehicle Code, codified as 625 ILCS 5/1-111.8, as amended.

"Rental fleet" means vehicles under common ownership and used in vehicle business.

"Required purchase date" means the date, as set forth in rules and regulations duly promulgated by the city clerk, by which the owner of a motor vehicle or other vehicle subject to this chapter is required to obtain a wheel tax license emblem for such vehicle.

"Residing within the city" or "resides in the city" means (i) maintaining a place of residence for oneself within the city; or (ii) owning, leasing, or otherwise controlling a place of business wherein motor vehicles or semi-trailers are stored, repaired, serviced, loaded, or unloaded within the city in connection with such business.

"Semi-trailer" means a vehicle designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by another vehicle.

"Situs" or "base for a vehicle" or "based" means the place (i) from which a vehicle is principally dispatched to other locations, or (ii) where a vehicle is principally stored, garaged or maintained, or (iii) where the movements of a vehicle usually originate.

"Smaller passenger automobile" means a passenger automobile with a curb weight of less than 4,500 pounds, as determined by the vehicle's manufacturer.

"Tractor" means any motor vehicle designed and used primarily for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

"Trailer" means a vehicle designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.

"Wheel tax license emblem" shall include any temporary or permanent wheel tax license sticker, transparent wheel tax license sticker, or any license tag, plate, or other license emblem, issued to a holder of any wheel tax license provided by this chapter or purchased by a holder of any wheel tax license provided by this chapter from the city clerk or any contractor or any of its vendors in accordance with Section 3-56-075 of this Code.

Nothing contained in this chapter shall be construed as in any manner repealing or modifying any provision of the ordinances of the city relating to any particular business now being licensed by the city wherein motor vehicles or other vehicles are being used upon the public ways of the city.

(Prior code § 29-1; Amend Coun. J. 4-6-90, p. 13691; Amend Coun. J. 6-10-96, p. 22856; Amend Coun. J. 7-2-97, p. 48683, § 2; Amend Coun. J. 11-19-03, p. 14216, § 3.1; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 11-19-08, p. 47220, Art. III, § 1; Amend Coun. J. 7-28-11, p. 5048, § 1; Amend Coun. J. 4-10-13, p. 51189, § 1; Amend Coun. J. 3-5-14, p. 75830, § 1; Amend Coun. J. 7-20-16, p. 28845, § 1)

### **3-56-015 Staggered system for issuing wheel tax licenses - Authorized.**

The city clerk is authorized to (1) establish a system for issuing wheel tax licenses on a staggered basis throughout the year in a manner that the city clerk determines is most economical, best accommodates the public, and distributes the work of issuing wheel tax licenses as uniformly as practicable throughout the calendar year; and (2) promulgate rules and regulations, with which persons requiring a wheel tax license under this chapter shall be required to comply, setting forth the required purchase date(s) for wheel tax licenses and other requirements necessary or appropriate to establishing a staggered system for issuing such licenses or for the proper administration of this chapter.

(Added Coun. J. 4-10-13, p. 51189, § 2)

### **3-56-020 License required - Unlawful acts.**

(a) *City wheel tax license - Required.* Except as otherwise provided in subsection (b) of this section, it shall be unlawful (1) for any motor vehicle owner residing within the city to use, or to cause or permit any of the owner's agents, employees, lessees, licensees or bailees to use, any motor vehicle or any other vehicle upon the public ways of the city or upon any city-owned property, unless such vehicle is licensed as provided in this chapter; or (2) for any person to operate upon the public ways of the city or upon any city-owned property any motor vehicle or any other vehicle requiring a wheel tax license under this chapter, unless such vehicle is licensed as provided in this chapter. The operator of any such motor vehicle shall be subject to the same penalties that apply to the owner of the vehicle for violation of this section. There shall be a presumption that any vehicle parked in any public garage, as defined in Chapter 4-232, or any parking lot open to pedestrian traffic, used the public ways to arrive at its location.

(b) *Exemptions.* A wheel tax license under this chapter shall not be required if the vehicle is: (1) a commercial vehicle, as defined in Section 1-111.8 of the Illinois Vehicle Code, codified at 625 ILCS 5/1-111.8, and such vehicle is registered pursuant to the International Registration Plan, or (2) a trailer as defined in Section 3-56-010.

(c) *City residents maintaining situs for vehicle outside the city - Requirements - Credit against license fee.* If the owner of a motor vehicle or any other vehicle resides in the city but maintains a situs or base for such vehicle located outside of the city, such owner shall be (1) subject to subsection (a) of this section, and (2) entitled to a credit against the appropriate wheel tax license fee provided for in Section 3-56-050 in the amount of any wheel tax license fee paid for such vehicle to the municipality where such vehicle is based; provided, however, that in no event shall such a credit reduce the amount of the wheel tax license fee below zero.

(Prior code § 29-2; Amend Coun. J. 4-6-90, p. 13691; Amend Coun. J. 12-15-92, p. 27387; Amend Coun. J. 7-2-97, p. 48683, § 2; Amend Coun. J. 11-19-03, p. 14216, § 3.2; Amend Coun. J. 2-8-06, p. 69782, § 1; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 11-8-12, p. 38872, § 43; Amend Coun. J. 4-10-13, p. 51189, § 3)

### **3-56-021 Purchase deadlines - Affirmative defense.**

(a) Within 30 days of commencing residence in the city, a person shall obtain a wheel tax license for any vehicle required to be licensed under this chapter. Within 30 days of purchasing or otherwise acquiring ownership of a vehicle, a person shall obtain a wheel tax license for such vehicle if the vehicle is required to be licensed under this chapter. In all other cases, the required purchase date for any wheel tax license required under this chapter shall be as set forth in rules and regulations duly promulgated by the city clerk.

(b) Any person alleged to have violated either the license requirement set forth in Section 3-56-020 or the license display requirement set forth in Section 9-64-125 may raise as an affirmative defense that (1) such person resided in the city for less than 30

days at the time he or she was cited for violation, or (2) the cited vehicle was purchased or ownership of the vehicle was otherwise acquired less than 30 days prior to the issuance of the violation. If the alleged violator can demonstrate, by clear and convincing evidence, that he or she resided in the city for less than 30 days or owned the vehicle for less than 30 days at the time the citation was issued, and that the appropriate fee was paid in accordance with Chapter 3-56 no later than 30 days following the commencement of city residence or purchase of the vehicle no liability shall exist. A showing of recent residency may be made by a lease, utility billing records or other appropriate documents. A showing of recent vehicle purchase or acquisition may be made by applicable vehicle registration or title documents issued by the Secretary of State or other appropriate documents. Any person who knowingly provides inaccurate information in connection with this subsection shall be subject to a fine of not less than \$500.00 nor more than \$1,000.00.

(Added Coun. J. 7-10-96, p. 24532; Amend Coun. J. 12-8-04, p. 38063, § 1; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 4-10-13, p. 51189, § 4)

### **3-56-030 Application.**

Applications for a wheel tax license shall be filed with the city clerk, on a form provided by the city clerk, and shall contain the following information: (1) the name and address of the applicant, (2) a description of the vehicle for which the wheel tax license is desired, and (3) any other information that the city clerk may reasonably require.

(Prior code § 29-3; Amend Coun. J. 12-8-04, p. 38063, § 1; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 4-10-13, p. 51189, § 5)

### **3-56-040 Issuance.**

(a) Upon payment by the applicant of the wheel tax license fee hereinafter provided, the City Clerk shall issue, or cause to be issued, a wheel tax license. The period for a wheel tax license shall begin on the required purchase date and shall end on the last day of the month indicated on the face of such license. Provided, however, that if a wheel tax license is issued before the required purchase date, such license shall be valid upon its issuance. Provided further, that in the case of renewal of a valid and current wheel tax license only, the following requirements shall apply:

(1) The applicable period for renewing a valid and current wheel tax license shall include a 30-day grace period, during which the applicant may purchase a wheel tax license without incurring any late fees under Section 3-56-050. Provided, however, that nothing in this paragraph shall be construed to authorize the waiver of penalties under Section 3-56-150 for failure to obtain the wheel tax license by the required purchase date.

(2) Any grace period provided for under this section shall commence at 12:01 A.M. on the day after the required purchase date and shall end at midnight on the thirtieth day after the required purchase date.

(b) The City Clerk shall make wheel tax licenses available for an annual period. Provided, however, that during the transition period preceding full implementation of the staggered system authorized under Section 3-56-015 for issuing wheel tax licenses, and in the case of persons who are subject to Sections 3-56-021(a) and 3-56-050(d), the City Clerk is authorized, as provided for in duly promulgated rules and regulations, to issue wheel tax licenses for more or less than an annual period. Provided further, that in the case of renewal of an existing wheel tax license issued pursuant to the staggered system authorized under Section 3-56-015, the City Clerk may offer applicants for a wheel tax license the option, as provided for in duly promulgated rules and regulations, to purchase such license for more than an annual period of up to two years. If a wheel tax license is issued for more or less than an annual period, the fee for such license shall be prorated in accordance with Section 3-56-050(c).

(c) During a period of heavy volume of applications for a wheel tax license, or when necessary to promote the efficient and orderly administration of this chapter, the City Clerk, in consultation with the city comptroller, shall have authority to: (1) extend the required purchase date for an additional amount of time, not to exceed 15 (fifteen) days, for all persons required during such period to buy a wheel tax license emblem or combined wheel tax license/residential zone parking permit; and (2) waive any late fees otherwise applicable to such persons during such period. If the City Clerk exercises such authority, the City Clerk shall post notice of such fact on the City Clerk's website.

(Prior code § 29-4; Amend Coun. J. 9-13-06, p. 84345, § 1; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 1-13-09, p. 52800, § 1; Amend Coun. J. 2-15-12, p. 20533, § 1; Amend Coun. J. 4-10-13, p. 51189, § 6; Amend Coun. J. 3-5-14, p. 75832, § 1; Amend Coun. J. 4-2-14, p. 77557, § 1; Amend Coun. J. 11-19-14, p. 98037, § 20; Amend Coun. J. 6-22-16, p. 26610, § 1; Amend Coun. J. 11-16-16, p. 37901, Art. III, § 2)

### **3-56-050 Fees - Late fees.**

(a) Applicable license fees are as follows; provided, however, that each amount set forth in this subsection "a" shall be adjusted upwards, if applicable, for the term starting on January 1, 2014 and every two years thereafter by applying to it the rate of inflation

over the two-year period ending on the most recent July 1, calculated based on the Consumer Price Index - Urban Wage Earners and Clerical Workers (Chicago All Items) published by the United States Bureau of Labor Statistics, as calculated by the Comptroller, communicated to the Clerk by the Comptroller, and published by the Clerk. Such adjustment shall take place on January 1 of the applicable year, and shall apply the overall rate of inflation, if any, for the two-year period ending on the most recent July 1. Provided further, that the amount of any such adjustment shall be capped at 105% of the fee being adjusted:

<i>Vehicle</i>	<i>Fee</i>
Smaller passenger automobiles	\$85.00
Larger passenger automobiles	\$135.00

The city clerk shall maintain a list of makes and models of passenger automobiles classified as "smaller" or "larger" for the purposes of this provision. The list shall be available for public inspection at any time during the clerk's regular business hours.

<i>Vehicle</i>	<i>Fee</i>
Smaller passenger automobiles, larger passenger automobiles or motorcycles only, not more than one motor vehicle, registered to a person 65 years of age or older, upon satisfactory proof of age and motor vehicle ownership	\$30.00
Replacement passenger wheel tax license emblem registered to a person 65 years of age or older, upon satisfactory proof of age, proof of purchase and original damaged wheel tax license emblem or police report of theft	No Fee
Antique motor vehicles	\$30.00
Motorcycles or neighborhood electric vehicles	\$45.00
Municipally owned vehicles	No fee
Vehicles licensed to disabled veterans, purple heart veterans, or to persons who, while serving in the United States Armed Forces, were taken prisoner of war	No fee
Vehicles licensed to handicapped individuals  Handicapped individual means every natural person who (1) has permanently lost the use of a leg or both legs or an arm or both arms or any combination thereof or any person who is so severely disabled as to be unable to move without the aid of crutches, tripod type cane, walker or a wheelchair; and (2) has a valid disability license plate issued by the Illinois Secretary of State	No fee
Tax-exempt organization-owned buses	No fee

Trailers	No fee
All other vehicles, including trucks, tractor-semitrailer units, motor buses and recreational vehicles:	
16,000 lbs. gross vehicle weight or less	\$200.00
Over 16,000 lbs. gross vehicle weight	\$450.00

(b) (1) Except as otherwise provided in subsection (b)(2) of this section, if the applicant for a wheel tax license fails to purchase such license by the required purchase date, a late fee of \$60.00 shall be assessed. Such late fee shall be in addition to the wheel tax license fee set forth in subsection (a) of this section.

(2) The late fee for not more than one smaller or larger passenger automobile registered to any person 65 years of age or older, upon satisfactory proof of age and vehicle ownership, shall be reduced by an amount equal to one-half of the late fee provided in subsection (b)(1), if the wheel tax license for such vehicle is purchased after the required purchase date. Such late fee shall be in addition to the wheel tax license fee set forth in subsection (a) of this section.

(3) No late fee shall be imposed under this subsection (b) if (i) the applicant obtains a wheel tax license within 30 days of commencing residence in the city, as required under Section 3-56-021(a); or (ii) the applicant obtains a wheel tax license within 30 days of purchasing or otherwise acquiring ownership of a vehicle, as required under Section 3-56-021(a); or (iii) in the case of a renewal of a wheel tax license, the applicant obtains a current wheel tax license within the grace period provided for under Section 3-56-040(a)(1), as applicable.

(4) No late fee shall be imposed under this subsection (b) for any vehicle registered to an applicant who, on the required purchase date, was serving in the United States Armed Forces and stationed outside the City, if a wheel tax license is purchased for the vehicle within 30 days of the applicant's discharge from the United States Armed Forces and the applicant did not cause or permit any person to use the vehicle in violation of Section 3-56-020(a) at any time after the required purchase date and before the applicant's discharge date.

(5) Upon an applicant's showing of reasonable cause, accompanied by appropriate documentation, the city clerk is authorized to waive any late fee that would otherwise apply to such applicant for failure to obtain a wheel tax license by the required purchase date.

(c) If, pursuant to Section 3-56-040(b), the city clerk authorizes the issuance of wheel tax licenses for more or less than an annual period, the city clerk shall establish and administer a prorated fee schedule for such license(s). The amount of the prorated fee shall be based on the number of months for which the wheel tax license is issued. The prorated fee shall be in addition to any late fee required to be paid under subsection (b) of this section.

(d) (1) Persons who obtain a wheel tax license within 30 days of purchasing or otherwise acquiring ownership of a vehicle or of commencing residence within the city shall be assessed a prorated fee for such license, as provided for in paragraph (2) of this subsection, if the applicant furnishes an affidavit, in a form satisfactory to the city clerk and accompanied by suitable documentary proof, establishing the date of the purchase or acquisition of the vehicle or the commencement of residency. Suitable documentary proof of the date of commencement of residency shall include a lease, mortgage or title documents, or other appropriate documents. Suitable documentary proof of the date of vehicle purchase or acquisition shall include vehicle registration or title documents issued by the Secretary of State or other appropriate documents. All applicants that do not comply with the requirements for a prorated license shall be subject to a full annual license fee.

(2) The amount of the prorated fee required under subsection (d)(1) of this section shall be based on the number of months for which the wheel tax license is issued, as set forth in the prorated fee schedule established by the city clerk pursuant to subsection (c) of this section.

(Prior code § 29-5; Amended. Coun. J. 5-9-84, p. 6279; 12-12-84, p. 11847; 4-18-85, p. 15174; 4-25-85, p. 15889; 3-30-88, p. 11340; 9-11-91, p. 4611; 11-22-91, p. 9188; 12-15-93, p. 43704; 6-10-96, p. 22856; Amend Coun. J. 11-10-99, p. 14998, § 3.1; Amend Coun. J. 11-17-99, p. 17487, § 3.1; Amend Coun. J. 11-19-03, p. 14216, § 3.3; Amend Coun. J. 3-31-04, p. 20916, § 3.18; Amend Coun. J. 12-15-04, p. 39840, § 1; Amend Coun. J. 11-15-06, p. 92007, § 1; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 7-30-08, p. 34890, § 1; Amend Coun. J. 2-11-09, p. 55024, § 2; Amend Coun. J. 6-30-09, p. 65579, § 2; Amend Coun. J. 11-16-11, p. 14596, Art. IV, § 1; Amend Coun. J. 2-15-12, p. 20533, § 1; Amend Coun. J. 2-15-12, p. 20643, § 1; Amend Coun. J. 4-10-13, p. 51189, § 7; Amend Coun. J. 3-5-14, p. 75830, § 2; Amend Coun. J. 3-5-14, p. 75832, § 2; Amend Coun. J. 4-2-14, p. 77642, § 2; Amend Coun. J. 11-19-14, p. 98037, § 20; Amend Coun. J. 10-28-15, p. 11951, Art. X, § 15; Amend Coun. J.

### **3-56-051 Posting of vehicle license and related fees.**

(a) Any business or non-governmental entity which has entered into an agreement with the City Clerk or an authorized agent of the City Clerk for over-the-counter sale to the public of the license required by Section 3-56-020 must post signage provided by the City Clerk in an area or areas clearly visible to patrons and employees of the facility where such licenses are sold. Such signage shall contain the following information:

- (i) established vehicle license fees for each classification or type of license;
- (ii) service or processing fees as authorized by the City Clerk;
- (iii) transfer, replacement or late fees; and
- (iv) prorated fees and applicable schedules.

(b) Any entity required to post signage pursuant to subsection 3-56-051(a) shall also post directly adjacent to each such sign provided by the City Clerk additional signage indicating any supplemental fees or costs assessed which are not contained within Chapter 3-56 of the Municipal Code of Chicago.

(c) Failure to post signage in accordance with the provisions of this section shall result in a fine of \$200.00. A separate and distinct offense shall be considered as committed for each day such violation continues.

(Added Coun. J. 4-11-07, p. 102839, § 1)

### **3-56-060 Reserved.**

**Editor's note** - Coun. J. 12-12-07, p. 16793, § 2, repealed former § 13-196-03, which pertained to license plates.

### **3-56-070 Wheel tax license emblems.**

Except as otherwise provided in Section 3-56-125(d) of this Code, the City Clerk or the City Clerk's designee shall deliver to the holder of any wheel tax license for any motor vehicle or other vehicle, a wheel tax license emblem, which shall bear the word "Chicago", and the numerals designating: (i) the month in which such license expires, (ii) the year (s) in which such license expires, (iii) the names of the mayor and the City Clerk, (iv) the name of the class to which such vehicle belongs, and (v) a number identical with the number of such license. Such wheel tax license emblem may also bear information indicating residential parking permit zone, if applicable. In addition, wheel tax license emblems issued either to disabled veterans or to former prisoners of war, pursuant to Section 3-56-050, may bear the word "Veteran" or the letter "V".

Requirements regarding proper affixing, positioning and display of the wheel tax license emblem are set forth in Section 9-64-125(d).

The city clerk shall change the background colors of such wheel tax license emblems as necessary or appropriate to ensure the proper administration and enforcement of this chapter.

The city clerk shall have the authority to issue temporary wheel tax license emblems to the holder of any license provided by this chapter for any motor vehicle or other vehicle. Except as otherwise provided in Section 3-56-125(d) of this Code, such temporary wheel tax license emblem shall be affixed, in accordance with the instructions printed thereon which are made a part thereof, at the lower right-hand corner on the inside of the glass portion of the windshield of such motor vehicle. Such temporary wheel tax license emblem shall cease to be valid 30 days after its issuance.

(Prior code § 29-7; Amend Coun. J. 6-8-43, p. 274; Amend Coun. J. 4-18-85, p. 15174; Amend Coun. J. 4-25-85, p. 15889; Amend Coun. J. 3-11-98, p. 63453; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 7-28-11, p. 5048, § 1; Amend Coun. J. 2-15-12, p. 20533, § 1; Amend Coun. J. 4-10-13, p. 51189, § 8; Amend Coun. J. 3-5-14, p. 75830, § 3; Amend Coun. J. 11-19-14, p. 98037, § 20; Amend Coun. J. 11-16-16, p. 37901, Art. III, § 3)

### **3-56-075 Sale of wheel tax license emblems.**

(a) *Service contracts.* In addition to distribution by the city clerk of wheel tax license emblems, the city clerk may enter into contracts ("services contract") with no more than 5 entities to be selected by the city clerk to sell license emblems in any calendar year (each such entity shall be known as a "contractor"). Such contractors may sell such emblems directly or through subcontractors to be selected by the contractors, subject to the approval of the city clerk (each subcontractor that is vending wheel tax license emblems may be known herein as a vendor). Sales of wheel tax license emblems shall be in accordance with the provisions of this Code and with such regulations and rules as are promulgated by the city clerk.

The services contracts may contain such terms as the city clerk deems necessary to effectuate the sale of the emblems, including but not limited to terms obligating the contractors to pick up the emblems from the city, transmit the emblems to the locations at which they will be sold by vendors, verify that the purchasers of the emblems have submitted a complete and correct information, and to provide a detailed accounting of the transactions to enable the city clerk's office to verify that the services have been performed in accordance with legal requirements.

Any contractor or vendor of such contractor shall derive its entire compensation by collecting a fee from those purchasing wheel tax license emblems, which may not exceed \$5.50 per emblem ("fee"). All proceeds from the sale of the emblems by any contractor or vendor of such contractor, but not including the fee, shall be deposited by the contractor or its vendor into a city account in a depository designated by the city council as an approved depository; such deposits shall be made no later than four business days after the contractor or its vendors receive payment from the purchaser of the emblem. Contractors may not deduct any costs or fees from the proceeds before depositing them into the city accounts.

(b) *Rules governing sale of wheel tax license emblems.* Any contractor or any vendor of such contractor shall sell wheel tax license emblems to any person desiring a license for any motor vehicle or other vehicle upon (i) verifying that the purchasers of the emblems have submitted complete and correct information as required by the city clerk; and (ii) payment of a license fee in accordance with Section 3-56-050 of this Code. Any sale of wheel tax license emblems by any contractor or any of its vendors must be conducted in person in a single over-the-counter transaction and any such contractor or vendor shall not sell any such emblems by mail or on the Internet. The city clerk or his designee is authorized to limit the classes and types of wheel tax license emblems that may be sold by any contractor or any of its vendors.

(c) *Rules and regulations and fine for violations.* The city clerk is authorized to adopt such rules and regulations as he may deem appropriate for the proper administration and enforcement of the provisions of this section. Any contractor or vendor that violates any of the provisions of this section or any rules or regulations promulgated pursuant to this section shall be fined \$200.00 for the first offense and \$1,000.00 for any second or subsequent offense occurring within a period of one year. Each such violation shall constitute a separate and distinct offense. The fines provided in this subsection are in addition to any sanction or remedy available for the city under the service contract.

The provisions of this section or any rules or regulations promulgated pursuant to this section may be enforced by investigators of the city clerk's office or the members of the police department.

(Added Coun. J. 12-12-07, p. 16793, § 1)

### **3-56-080 Sale of vehicle.**

Immediately upon the sale of any vehicle licensed under this chapter, when such sale is made prior to the date of expiration of such wheel tax license, the vehicle dealer or seller shall remove any wheel tax license emblem from the vehicle so sold. Thereupon such wheel tax license emblem shall cease to apply to the vehicle so sold.

Except where a vehicle license has been regularly transferred as hereinafter provided in Section 3-56-100, it shall be the duty of the purchaser of any used automobile or other vehicle to remove and deliver to the vendor or the vendor's agent immediately any wheel tax license emblem which may be attached to such vehicle at the time of the purchase thereof, which the vendor of such vehicle may have refused, failed or omitted to detach from such vehicle as hereinabove required. It shall be unlawful for any such purchaser to use, sell or offer for sale such used automobile or other vehicle without first having removed any such wheel tax license emblem.

(Prior code § 29-8; Amend Coun. J. 9-4-40, p. 3086; Amend Coun. J. 12-12-07, p. 16793, § 1)

### **3-56-090 Affixing wheel tax license emblems.**

(a) It shall be unlawful for any person to affix or cause to be affixed any wheel tax license emblem to any automobile or other vehicle other than the vehicle to which such wheel tax license emblem was intended to be affixed at the time of the issuance thereof by the city clerk.

(b) It shall be unlawful for any person other than the city clerk or a contractor or any of its vendors as provided in Section 3-56-075 of this Code, to knowingly sell, offer for sale, expose for sale, or acquire for the purposes of sale any wheel tax license emblem.

(c) It shall be unlawful for any person to purchase any wheel tax license emblem from any person other than the city clerk or a contractor or any of its vendors as provided in Section 3-56-075 of this Code.

(d) Any person violating any of the provisions of this section shall be fined not less than \$200.00 nor more than \$500.00 for each offense, and each day such a violation continues shall be deemed a separate and distinct offense.

(Prior code § 29-9; Amend Coun. J. 3-9-05, p. 44095, § 1; Amend Coun. J. 12-12-07, p. 16793, § 1)



### **3-56-100 Transfer to new vehicle.**

(a) Whenever the owner of any vehicle licensed under this chapter, before the expiration of such license, sells or otherwise disposes of such vehicle, and thereafter acquires another vehicle and desires to transfer the vehicle license originally issued for the vehicle disposed of, to such newly acquired vehicle, such owner shall immediately make application to the city clerk for a transfer of said vehicle license to the newly purchased vehicle. Said application shall state the name and address of the licensee and the name and address of the purchaser of said vehicle, together with a description of the newly purchased vehicle. Upon surrender of the original wheel tax license emblem or upon proof that the wheel tax license emblem has been destroyed, the city clerk or his designee shall transfer said license to apply to the newly acquired vehicle upon payment of the proper license fee, provided, that the city clerk or his designee shall not transfer any license when the wheel tax license emblem issued under said license is defaced or mutilated so as to prevent identification of the emblem. It shall be unlawful for any person to display a wheel tax license emblem on any vehicle other than the vehicle for which the emblem was originally issued, without first transferring the license to such other vehicle, as provided for herein.

(b) The owner of any vehicle licensed under this chapter shall promptly notify the clerk and the department of police whenever the wheel tax license emblem issued under such license is lost, stolen, or destroyed.

(c) The fee for replacing a wheel tax license emblem shall be \$5.00. A replacement wheel tax license emblem shall be issued only for the same vehicle, license plate, and owner as the original. It is the responsibility of the owner of any vehicles licensed under this chapter to promptly notify the City Clerk whenever the wheel tax emblem is lost, stolen, or destroyed.

(d) The transfer fee shall be \$5.00. If the newly acquired vehicle is of a class requiring the payment of a license fee higher, than was paid for the license originally obtained for the vehicle disposed of, the fee required to be paid for such transfer shall be a sum equal to the difference between the fee paid for the original license and the fee fixed for licenses for vehicles of such class, plus the transfer fee of \$5.00.

(Prior code § 29-11; Amended Coun. J. 12-15-93, p. 43704; Amend Coun. J. 11-10-99, p. 14998, § 3.1; Amend Coun. J. 11-17-99, p. 17487, § 3.1; Amend Coun. J. 11-19-03, p. 14216, § 3.4; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 9-14-16, p. 31387, § 1)

### **3-56-110 Allocation of revenues.**

All revenues derived from license and transfer fees shall be kept as a separate fund and used for paying the cost of repair, maintenance and improvement of streets and alleys; traffic law enforcement; automobile emission control testing and such other uses as the city council shall authorize in the annual appropriation ordinance, or otherwise direct.

(Prior code § 29-12)

### **3-56-120 Vehicle manufacturers and dealers.**

If any manufacturer or dealer in any of the motor vehicles mentioned in this chapter shall make application to the city clerk and shall state that he is a manufacturer operating a plant for the construction of motor vehicles within the city or dealer in such motor vehicles with a salesroom located within the city and that he desires a wheel tax license emblem to be used by him or it, the city clerk or his designee shall upon payment by such applicant to the comptroller of the fee hereinafter set forth issue to such manufacturer or dealer a distinctive wheel tax license emblem with a number thereon. Said emblem must be attached to or borne by any such motor vehicles while being operated on the streets of the city. When any such vehicle is in use and carries such wheel tax license emblem, no other license fee shall be collected under the provisions of this chapter.

The annual license fee to be paid for each such wheel tax license emblem for motor vehicles, except motorcycles, shall be \$90.00, and said fee shall not be prorated.

The annual license fee to be paid for each such wheel tax license emblem for motorcycles shall be \$45.00, and said fee shall not be prorated.

Every manufacturer or dealer applying for said wheel tax license emblems must submit to the city clerk satisfactory proof of his status as such manufacturer or dealer and satisfactory proof of the number of sets of dealer's plates issued to the applicant by the State of Illinois. Provided, that no wheel tax license emblems shall be issued hereunder unless the applicant is in possession of an Illinois state manufacturer's or dealer's license for the current year. The total number of wheel tax license emblems that may be obtained hereunder shall not exceed the number of sets of dealer's license plates issued to the applicant by the state.

No such license emblem shall be used on any motor vehicle rented by such manufacturer or dealer, or on any vehicle used to transport persons or property for hire, or on any vehicle unless such vehicle is operated under a dealer's license issued by the State of

Illinois and to which both state license plates are attached.

(Prior code § 29-13; Amend Coun. J. 5-9-84, p. 6280; Amend Coun. J. 11-22-91, p. 9188; Amend Coun. J. 11-10-99, p. 14998, § 3.1; Amend Coun. J. 11-17-99, p. 17487, § 3.1; Amend Coun. J. 11-19-03, p. 14216, § 3.5; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 3-5-14, p. 75830, § 4)

### **3-56-121 Motor vehicle rental fleet - Payment of wheel tax.**

(a) Notwithstanding any provision of this chapter, the owner of a rental fleet used in the city as well as elsewhere shall purchase wheel tax licenses in accordance with the procedures of this section. No later than July 15 of each year, the owner of a rental fleet shall file with the city clerk a remittance return in a form approved by the department of finance and, for each category of motor vehicle listed in Section 3-56-050 of this chapter, indicating the owner's Chicago rental revenues, national revenue rentals, and the number of motor vehicles in the owner's fleet. Revenue figures shall be for the most recently completed 12-month period from April 1 to March 31. Fleet size shall be determined as of March 31. The return shall also include, for each category of motor vehicle listed in Section 3-56-050 of this chapter, the net additions to the fleet (number of motor vehicles added to the fleet for any purpose less those disposed of and replaced) during the most recently completed 12-month period from April 1 to March 31 and the number of motor vehicles in the fleet disposed of and replaced during the most recently completed 12-month period from April 1 to March 31. All figures shall be certified by an independent auditor. For each category of motor vehicle listed in Section 3-56-050 of this chapter, the return shall also include the payment for wheel tax licenses for the owner's rental fleet, calculated as follows (the following calculation to be made separately for each category):

Step 1: Chicago rental revenue divided by national rental revenue, and the resulting number expressed as a percentage;

Step 2: The number of vehicles in such category in the national fleet multiplied by the Step 1 percentage;

Step 3: The product of Step 2 times the license fee set forth in Section 3-56-050 of this chapter for such category;

Step 4: The number of vehicles in such category added to the fleet since the last annual return times the Step 1 percentage;

Step 5: The product of Step 4 times the license fee set forth in Section 3-56-050 of this chapter for such category;

Step 6: The number of motor vehicles replaced in the fleet since the last annual return times the Step 1 percentage;

Step 7: The product of Step 6 times the transfer fee described in Section 3-56-100;

Step 8: The sum of the results of Steps 3, 5 and 7 is the annual rental fleet fee.

The city clerk shall issue the appropriate number of wheel tax licenses, based on combining Steps 3 and 5.

(b) If a fleet owner fails or refuses to provide audited revenue and fleet size figures for the specified period, the owner shall purchase a wheel tax license for each and every motor vehicle in its rental fleet that is used in the City of Chicago, at the rate set forth in Section 3-56-050 of this chapter for the category of motor vehicle being licensed.

(c) Nothing in this section prevents the comptroller and the city clerk from disputing any figure provided by a fleet owner. Whenever not inconsistent with the provisions of this section, or when this section is silent, the provisions of the Uniform Revenue Procedures Ordinance, Chapter 3-4 of this Code, shall apply to and supplement this section.

(Added Coun. J. 7-2-97, p. 48683, § 2; Amend Coun. J. 11-13-07, p. 15814, § 1; Amend Coun. J. 11-19-08, p. 47220, Art. III, § 1; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3)

### **3-56-125 Commercial motor vehicle fleet - Payment of wheel tax.**

(a) (1) The owner of a fleet shall purchase a wheel tax license for each fleet vehicle. Such license may be purchased individually per vehicle, or in accordance with the procedures of this section. For purposes of this section, "fleet" means 10 or more commercial motor vehicles under common ownership.

(2) No later than July 15 of each year, the owner of a fleet seeking to purchase wheel tax licenses pursuant to this section shall file a return (for purposes of this section, "annual return") with the city clerk, in a form approved by the city clerk. The annual return shall contain the following:

(i) the number of commercial motor vehicles in the owner's fleet and the category of each commercial motor vehicle as listed in Section 3-56-050 of this chapter as of March 31;

(ii) for each category of commercial motor vehicle listed in Section 3-56-050 of this chapter, the net commercial motor vehicles

added to the owner's fleet (the number of commercial motor vehicles added to the owner's fleet for any purpose less those disposed of and replaced) during the most recently completed 12-month period from April 1 to March 31;

(iii) the number of commercial motor vehicles in the owner's fleet disposed of and replaced during the most recently completed 12-month period from April 1 to March 31; and

(iv) payment of wheel tax licenses for each category of commercial motor vehicle in the owner's fleet as listed in Section 3-56-050 of this Code, calculated as follows:

Step 1: The number of commercial motor vehicles in each category times the license fee set forth in Section 3-56-050 of this chapter for such category;

Step 2: The number of commercial motor vehicles in each category added to the fleet since the last annual return times the license fee set forth in Section 3-56-050 of this chapter for such category;

Step 3: The number of commercial motor vehicles replaced in the fleet since the last annual return times the transfer fee described in Section 3-56-100;

Step 4: The sum of the results of Steps 1, 2 and 3 shall be the annual wheel tax license fee for the owner's fleet.

The above calculation shall be made separately for each category of commercial motor vehicle in the owner's fleet as listed in Section 3-56-050 of this Code.

The city clerk shall issue the appropriate number of wheel tax licenses, based on combining Steps 1 and 2.

(b) All fleet size figures included in the annual return shall be certified by an independent auditor. If a fleet owner fails or refuses to provide audited fleet size figures for any annual return period, the owner shall purchase a wheel tax license for each vehicle in the owner's fleet for which a wheel tax license is required under this chapter, at the rate set forth in Section 3-56-050 of this chapter.

(c) Nothing provided in this section shall prevent the comptroller and the city clerk from disputing any figure provided by a fleet owner.

(d) (1) No owner of a fleet licensed pursuant to this section shall be required to display a wheel tax license emblem in or on any commercial motor vehicle that is a part of such fleet.

(2) Regardless of the method of purchasing a wheel tax license, no owner of a commercial motor vehicle shall be required to display a wheel tax license emblem in or on any commercial motor vehicle that:

(i) has a gross vehicle weight rating or gross vehicle weight of at least 10,001 pounds, whichever is greater;

(ii) is designed to transport more than 10 passengers including the driver; or

(iii) is used in transporting hazardous material pursuant to Section 5103 of Title 49 of the United States Code and transported in a quantity requiring placarding under regulations prescribed by the Secretary under Section 5103 of Title 49 of the United States Code.

(3) The owner of a fleet may show that a wheel tax license has been obtained for such commercial motor vehicle by presenting a receipt, issued by the office of the city clerk, showing that the owner purchased wheel tax license emblems for the owner's fleet in accordance with this section.

(e) Nothing in this section shall be construed to relieve the owner of a fleet from purchasing and displaying any wheel tax license emblem required under this chapter for such owner's non-commercial motor vehicles or for any commercial vehicles that are not part of the fleet licensed pursuant to this section.

(f) Whenever not inconsistent with the provisions of this section, or when this section is silent, the provisions of the Uniform Revenue Procedures Ordinance, Chapter 3-4 of this Code, shall apply to and supplement this section.

(Added Coun. J. 7-28-11, p. 5048, § 1; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 4-15-15, p. 106576, § 1; Amend Coun. J. 7-20-16, p. 28845, § 1)

### **3-56-130 Ownership identification on vehicles.**

It shall be unlawful for any person to use or to cause or permit any of his employees to use any motor vehicle, or other vehicle in the transportation of property upon the public ways of the city unless such vehicle shall have the name and address of the owner thereof, and a serial number distinguishing said vehicle from any other vehicle controlled or used by the same person plainly painted, in letters at least one and one-half inches in length, in a conspicuous place on the outside of such vehicle. Provided, that any such person using and

operating in the city more than five such vehicles may cause such name and serial number to be painted on each vehicle as aforesaid in letters not less than three inches in length and omit therefrom the address of such person. Provided, further, that in event such vehicle is used or operated continuously by a lessee or bailee or other person having complete control of such vehicle, instead of the owner thereof, the name, address and serial number or name and serial number, as the case may be, of such lessee, bailee or other person may be painted on said vehicle as if such lessee, bailee, or other person using and operating said vehicle were the owner thereof. Such name, address and serial number, or name and serial number, as the case may be, shall be kept so painted, plainly and distinctly, at all times while such vehicle is in use on the public ways of the city. This section shall not be construed as applying to street cars running on metallic rails, or to any motor vehicle, or other vehicle which is used exclusively for pleasure.

(Prior code § 29-14)

### **3-56-135 Right to inspect.**

Members of the police department, parking enforcement aides or agents of the department of finance designated by the comptroller and investigators of the city clerk's office shall have the authority to enter the following places for purposes of ascertaining whether vehicles parked therein are in compliance with this chapter:

- (1) any public garage, as defined in section 4-232-130;
- (2) with respect to any accessory garage, as defined in section 4-232-130, that allots a percentage of parking spaces to the general public, all areas of such garage where vehicles of the general public may be parked;
- (3) any parking lot that is open to pedestrian traffic.

Nothing in this section authorizes any police officer or investigator to force, break or remove any lock or door in order to gain entry to any of the foregoing places.

(Added Coun. J. 11-12-03, p. 11505, § 2; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3)

### **3-56-140 Exemptions.**

All vehicles owned and operated upon the public ways of the city by the United States government or any agency thereof, or by the State of Illinois or any department thereof, or by any political subdivision, public or municipal corporation of the State of Illinois or any department or other agency of such corporation, or by the American Red Cross, all buses owned and operated by churches in conjunction with the authorized activities of said institutions, and all vehicles registered under Section 3-616 of the Motor Vehicle Law of the State of Illinois, shall be exempt from the vehicle tax. Every exempt vehicle, except those vehicles owned by the City of Chicago which are used by said governmental agencies in confidential or undercover investigatory services or by an officer of any of said agencies as his official car, shall have the name of the owner painted in letters at least one and one-half inches in length in a conspicuous place on the outside of each side of the vehicle; provided, that in lieu of such identification every vehicle which is exempt from payment of the state motor vehicle registration fee, shall have a wheel tax license emblem as provided in Section 3-56-070 of this chapter; and every vehicle owned by the United States government or any agency thereof, which is not identified as herein required, shall have such wheel tax license emblem. All wheel tax license emblems for vehicles exempt from payment of the vehicle tax shall be furnished by the city clerk free of charge.

(Prior code § 29-15; Amend Coun. J. 10-26-77, p. 6108; Amend Coun. J. 12-12-07, p. 16793, § 1)

### **3-56-145 Vehicle tax liability.**

- (a) As used in this section:

"Vehicle tax" means the wheel tax license fee required to be paid under this chapter, including any penalties associated with the fee.

(b) The comptroller shall establish and administer a system whereby the city notifies the Secretary of State of vehicle tax liability and the Secretary of State suspends the registration of vehicles for which the tax has not been paid. The system shall be operated in accordance with Section 3-704.1 of the Illinois Vehicle Code. 625 ILCS 5/3-704.1, as amended. The determination of the comptroller that the vehicle owner has failed to pay the vehicle tax as required by this chapter shall be prima facie correct, and the protesting party shall have the burden of proving with books, records and other documentary evidence (including, but not limited to, affidavits submitted by the city clerk, or other affidavits) that the determination is incorrect.

- (c) The system shall provide for the following:

- (1) The comptroller shall send by first class mail to the vehicle owner at the owner's address recorded with the secretary of state

a first notice for failure to pay a vehicle tax whenever the comptroller has reasonable cause to believe that the vehicle owner has failed to pay a vehicle tax as required by this chapter. Such reasonable belief may, but need not be, based upon a report from the city clerk stating that the vehicle tax is delinquent. The notice sent to the owner shall include at least the following:

- (A) The name and address of the vehicle owner;
- (B) The registration plate number of the vehicle;
- (C) The period for which the vehicle tax is due;
- (D) The amount of vehicle tax that is due;
- (E) A statement that the vehicle owner's registration for the vehicle will be subject to suspension proceedings unless the vehicle owner pays the vehicle tax or successfully contests the owner's alleged liability within 30 days of the date of the notice;
- (F) An explanation of the vehicle owner's opportunity to be heard under subsection (d).

(2) If a vehicle owner fails to pay the vehicle tax or to contest successfully the owner's alleged liability within the period specified in the first notice, the comptroller shall send by first class mail to the vehicle owner at the owner's address recorded with the secretary of state a second notice of impending registration suspension. The notice shall contain the same information as the first notice, but shall also state that the failure to pay the amount owing, or to contest successfully the alleged liability within 45 days of the second notice, will result in the city's notification of the secretary of state that the vehicle owner is eligible for the initiation of suspension proceedings under Section 3-704.1 of the Illinois Vehicle Code.

(d) The vehicle owner may file with the comptroller a request for an opportunity to be heard under this subsection. The owner may contest the alleged liability either through an adjudication by mail or at an administrative hearing, at the option of the vehicle owner. The grounds upon which the liability may be contested shall be limited to the following:

- (1) The alleged vehicle owner does not own the vehicle.
- (2) The vehicle is not subject to the vehicle tax by law.
- (3) The vehicle tax for the period in question has been paid.

At an administrative hearing, the formal or technical rules of evidence shall not apply. Evidence may be admitted if it is a type commonly relied upon by reasonably prudent persons in the conduct of their affairs. The hearing shall be recorded. The person conducting the hearing shall have the power to administer oaths and to secure by subpoena the attendance and testimony of witnesses and the production of relevant documents.

(e) If a vehicle owner who has been sent a first notice of failure to pay a vehicle tax and a second notice of impending failure to pay a vehicle tax and a second notice of impending registration suspension fails to pay the vehicle tax or to contest successfully the vehicle owner's liability within the periods specified in the notices, the comptroller shall cause a certified report to be sent to the Secretary of State pursuant to this subsection. The report, which shall be certified by the comptroller, shall notify the Secretary of State of the vehicle owner's failure to pay the vehicle tax or related penalties, and shall contain the following:

- (1) the name, last known address and registration plate number of the vehicle of the person who failed to pay the vehicle tax;
- (2) an indication that the report is made by and on behalf of the City of Chicago;
- (3) a statement that the city sent notices as required by subsection (c); the date on which the notices were sent; the address to which the notices were sent; and the date of the hearing, if any.

(f) A person named in a certified report filed with the Secretary of State pursuant to Section 3-704.1 of the Illinois Vehicle Code in accordance with subsection (e) of this section may, within 45 days of the date on the Secretary of State's notice to the person named in the certified report of the possible suspension as required by Section 3-704.1(f) of the Illinois Vehicle Code, file with the comptroller a written statement and provide books, records and other supporting documentation to challenge the certified report. The grounds for challenging the accuracy of the certified report shall be limited to the following:

- (1) That the city failed to send notices to the alleged vehicle owner as required by Section 3-704.1(b) of the Illinois Vehicle Code.
- (2) That the city failed to indicate the dates on which the notices were sent.
- (3) That the city failed to indicate the date of the hearing, if held.
- (4) That the alleged vehicle owner did not own the vehicle during the relevant tax period.

(5) That the vehicle is not subject to the vehicle tax by law.

(6) That vehicle tax for the relevant tax period has been paid.

(g) The comptroller shall notify the vehicle owner of the comptroller's decision. The comptroller shall also notify the Secretary of State whenever a person named in a certified report has subsequently paid a vehicle tax or whenever the comptroller determines that the original report was in error. The comptroller shall also give a certified copy of the notification upon request at no additional charge to the person named in the report.

(h) From time to time, the city treasurer and the city comptroller shall reimburse the Secretary of State for the Secretary's expenses in administering the vehicle suspension program as required by Section 3-704.1 of the Illinois Vehicle Code.

(i) Whenever a certified report is sent to the Secretary of State pursuant to this subsection, the comptroller shall assess against the vehicle owner a processing fee to reimburse the city for its expenses. The amount of the processing fee shall be \$30.00, plus an amount equal to the amount that the city is required to reimburse the Secretary of State for the Secretary of State's expenses in suspending the vehicle registration of the vehicle owner.

The fee imposed by this subsection shall be imposed only if the vehicle owner's registration is suspended.

(Added Coun. J. 8-4-93, p. 36336; Amend Coun. J. 6-10-96, p. 22858; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3)

### **3-56-150 Penalty.**

(a) Any person who shall take, destroy, remove or obliterate any wheel tax license emblem provided for in this chapter, without the consent of the owner of the vehicle, shall be fined not less than \$25.00 nor more than \$200.00 for each offense. Every such wrongful destruction, obliteration or removal of such wheel tax license emblem from any vehicle shall be considered a separate offense.

(b) Any person who fails to pay the wheel tax license fee imposed by this chapter or to display the wheel tax license emblem as required by this chapter shall be fined the vehicle-weight-based amount applicable to a violation of Section 9-64-125 for failure to display the wheel tax license emblem.

Any person violating any provision of this chapter or any rule or regulation promulgated thereunder, where the penalty is not otherwise herein provided for, shall be fined not less than \$5.00 nor more than \$100.00 for each offense. A separate and distinct offense shall be considered as committed for each and every day any vehicle is used upon the public ways of the city without having procured a license and without having complied with the provisions of this chapter. There shall be a presumption that a vehicle in a location that is accessible only from the public way has been used upon the public way to arrive at such location.

Notwithstanding any other provision of this chapter, persons who reside in the city, register their motor vehicle at a location outside the city and fail to pay the license tax fee imposed by this chapter shall be fined not less than \$300.00 nor more than \$1,000.00.

(Prior code § 29-17; Amend Coun. J. 2-4-92, p. 12811; Amend Coun. J. 11-10-94, p. 59125; Amend Coun. J. 7-9-03, p. 3280, § 1; Amend Coun. J. 12-12-07, p. 16793, § 1; Amend Coun. J. 7-28-11, p. 5048, § 1; Amend Coun. J. 11-16-11, p. 13798, Art. I, § 3; Amend Coun. J. 11-16-11, p. 14596, Art. IV, § 1; Amend Coun. J. 2-15-12, p. 20533, § 1; Amend Coun. J. 4-10-13, p. 51189, § 9; Amend Coun. J. 4-30-14, p. 79724, § 2)

### **3-56-155 Counterfeit wheel tax license emblems - Impoundment.**

(a) No person shall operate or park on the public way any vehicle bearing a counterfeit wheel tax license emblem. For purposes of this section, a "counterfeit wheel tax license emblem" shall mean an emblem not prepared by, or at the direction of, the city clerk. A vehicle operated or parked in violation of this section is subject to immediate impoundment. The owner of record of such vehicle shall be liable to the city for an administrative penalty of \$1,000 in addition to fees for towing and storage of the vehicle. Whenever a police officer, or authorized officer or agent of the city clerk, has probable cause to believe that a vehicle is subject to seizure and impoundment pursuant to this subsection, such officer or agent shall provide for the towing of the vehicle to a facility controlled by the city or its agents. Probable cause under this section shall exist if the wheel tax license emblem is missing a visible security feature or appears on its face to be counterfeit. When the vehicle is towed, the officer or agent shall notify the person who is found to be in control of the vehicle at the time of the alleged violation, if there is such a person, of the fact of the seizure and of the vehicle owner's right to request a preliminary hearing to be conducted under Section 2-14-132 of this Code. If the vehicle is unattended, notice shall be sent to the owner of record of the vehicle, at the address indicated in the last valid registration of the vehicle.

(b) In addition to the other requirements for release from impoundment imposed pursuant to Section 2-14-132, a vehicle impounded pursuant to this section shall not be released until the counterfeit emblem is removed from the vehicle and proof of purchase of a valid wheel tax license emblem for the impounded vehicle is provided to the official having custody of the vehicle.

(c) The notice provisions of subsection (b) of Section 2-14-132 shall apply whenever a motor vehicle is seized and impounded pursuant to this section.

(Added Coun. J. 12-12-07, p. 17518, § 1; Amend Coun. J. 11-16-11, p. 14596, Art. I, § 1; Amend Coun. J. 10-28-15, p. 11951, Art. III, § 2)

### **3-56-160 Rules and regulations.**

The city clerk is authorized to promulgate rules and regulations necessary to implement the requirements of this chapter. This chapter and any rules and regulations promulgated thereunder may be enforced by designated employees of the office of the city clerk or by members of the police department. The city clerk shall (1) post on the city clerk's website any rules and regulations promulgated under this chapter; (2) keep a printed copy of such rules and regulations on file in the office of the city clerk; and (3) make such rules and regulations available for public inspection and copying during normal business hours.

(Added Coun. J. 4-10-13, p. 51189, § 10; Amend Coun. J. 7-30-14, p. 85534, § 3)